



Commonwealth of Virginia

Walter J. Kucharski, Auditor

**Auditor of Public Accounts
P.O. Box 1295
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February 21, 2003

The Honorable Julian H. Raney, Jr.
Chief Judge
City of Roanoke General District Court
315 Church Avenue, Second Floor
Roanoke, VA 24016-5007

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the City of Roanoke General District Court for the period October 1, 2001 through December 31, 2002.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; and no instances of noncompliance with applicable laws, regulations, and policies. However, we noted weaknesses in internal controls that the Clerk needs to address as described below.

Improve System Access Security

The Clerk does not adequately control access to the Court's automated financial and case management systems. Specifically the Clerk has not terminated the access of an employee who retired in June 2002. In addition, five new employees accessed the Court's systems using the retired employee's sign on and password until Supreme Court granted them their own access. The Clerk should immediately request the deletion of the retired employee's system access and ensure all new employees receive their own sign on and password from the Supreme Court to ensure proper accountability.

Record Daily Bank Deposit

The Clerk does not record the daily bank deposit in the Court's financial management system as required by the Financial Management System User's Guide. Specifically, in 13 of 16 days tested, the Clerk

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recorded the daily bank deposit up to two days late. Failure to promptly record daily bank deposits could result in misappropriation or loss of funds. The Clerk should record the daily bank deposit in the Court's financial management system daily.

We discussed these comments with the Clerk on January 31, 2003 and we acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK/cam

cc: The Honorable Francis W Burkart III, Judge
The Honorable Jacqueline F. Ward Talevi, Judge
Ronald S. Albright, Clerk
Don Lucido, Director of Technical Assistance
Supreme Court of Virginia
LeAnn Lane, Court Analyst
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